

Payroll and End of Year Processing

PAYE2000

(2011-12)

User Manual and Customer Agreement

We accept the terms and conditions set out in this document:

Signed _____ Dated _____

Capacity in which signed _____

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Limited Licence

The Licence hereby granted to the Customer by Quality Management Software Ltd (“the Supplier”) shall take effect in respect of the Payroll / End of year Return (“PAYE2000”) for the year of assessment 2011/2012.

The Supplier reserves the right to terminate the licence agreement granted forthwith on giving notice to the Customer in writing.

Disclaimer

The Supplier shall have no liability in any way arising out of the use of PAYE2000 and the Customer by using the software acknowledges this. It is imperative that the user of PAYE2000 understands that it is not a substitute for the knowledge and skill of a payroll practitioner. PAYE2000 has been designated to assist the practitioner not to replace him or her and accordingly users should always check the calculations and end of year Return before it is submitted.

Software Support

Telephone support is available to help users solve any questions they have with the functionality of PAYE2000 on the following numbers:

01483 429078	Andrew Bolton
01453 761956	Rebecca Benneyworth FCA

The Supplier undertakes to respond to messages left on voicemail within eight hours of the call being lodged between the hours of 9.00 am to 4.00 pm Monday to Friday. The Supplier will endeavour to respond quickly to any call. Any special circumstances which prevent this response time being met at any time will be reported on voicemail.

The Supplier will provide support for the installation for approximately one hour to assist the customer in using PAYE2000 for no extra charge. Any additional training time will be charged at £100 an hour by agreement in writing with the Customer.

The support will not provide technical tax or payroll advice. Enquiries about these subjects should be directed to HMRC.

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What is PAYE2000?

PAYE2000 (© Quality Management Software Ltd) is an Excel spreadsheet that is designed to assist employers and practitioners with payroll and completing end of year Returns. It allows the user to quickly and simply complete information on screen as they would on paper. It performs the calculation of tax and National Insurance following HMRC's guidelines.

PAYE2000 includes a database which allows you to keep track of employer and employee information from year to year and to store payroll data and each year's return. The database also allows you to monitor the submission of returns to the Revenue.

Please note the demonstration version includes a built-in database which allows one employer and one employee, there is no separate database file.

Before installing PAYE2000

PAYE2000 has a database and you must ensure the appropriate Excel options are installed in order to use it. The Setup program in earlier versions of Excel or Microsoft Office includes these options. From Office 2000 onwards the options are automatically included. You may need your original Office CD or disks.

Run Setup and choose the Add/Remove option. Confirm that you have installed the options which allow Excel to use a database. These are referred to as:

Office 97 “Data Access”

Please select all the sub-options by selecting the “all” option or ticking the boxes with the mouse.

If you have any doubt please contact QMS for advice.

Getting started

What do you need to run PAYE2000?

To run PAYE2000 on your PC you should have:

- A Pentium with a minimum of 32 Mb of RAM, preferably 64 Mb
- Windows or Vista
- A copy of Microsoft Excel 97 or above
- A knowledge and understanding of payrolls and the end of year Return
- The Revenue has approved printouts from a HP LaserJet printer

Installing PAYE2000

The PAYE2000 spreadsheet should be copied into any suitable folder.

Insert the PAYE2012 Spreadsheet CD into your CD drive.

- Select the My Computer icon on your desktop;
- Select the **CD** drive;
- Select the file **PAYE2012.xls**
- Select **Edit, Copy**
- Find and Select the suitable folder
- Select **Edit, Paste**, this action should cause the **PAYE2012** spreadsheet to be copied from the installation CD to your PC.

Installing the database.

Warning: Do not install a fresh empty database if you are bringing forward information from last year.

Insert the PAYE2000 disk into your a: drive.

- Copy the file PAYEDATA from the CD to the C: drive in a similar manner to that used for the PAYE2012 spreadsheet;
- You can choose the C:\ directory, if you choose another directory:
- Update your master Spreadsheet with the name of the directory (see below).

Changing the master spreadsheet

You only need to change the master spreadsheet if you are planning to use the database and have copied the database to a directory other than the C:\ directory. You should move to the right of the introductory screen and see a display similar to the following:

Figure 1

The screenshot shows the PAYE2012 spreadsheet in Microsoft Excel. The title bar indicates the file is 'PAYE2012 [Compatibility Mode] - Microsoft Excel'. The ribbon includes tabs for Home, Insert, Page Layout, Formulas, Data, Review, View, and Developer. The 'Review' tab is selected, displaying various options for comments, links, and workbook protection. The spreadsheet content starts with a title 'Payroll for the tax year 2011-12' in cell A2. Below this, a message prompts the user to 'Please select an option to go to the screen'. A series of buttons are provided for navigation: 'Employer screen', 'Employee screen', 'Control panel', 'P11', 'P60', and 'P35'. To the right of these buttons, there are several input fields for configuration: 'Database' (set to c:\), 'Internet' (set to c:\My Documents\), 'Transfer folder' (set to c:\agywin\), 'Transfer file in', 'Transfer P60 data in', 'Payelink' (set to c:\My Documents\), 'Calc irmark', and 'Transfer file out'. A section labeled 'Internet use' contains 'User ID' and 'Password' input fields. At the bottom, a note states: 'This is the testing flag. If ticked you can only have one employer and one employee. Please contact the supplier for the full version.' with an unchecked checkbox. The status bar at the bottom shows 'Ready' and '100%' zoom.

Enter the following information:

- the location of the database in cell H6
- HMRC user id and password for submitting the end of year return by the internet (you can change them when you prepare the end of year return).

Remember to save the spreadsheet with **File** and **Save**.

Starting PAYE2012

Open **Microsoft Excel**, select **File, Open** and choose **PAYE2012** from the spreadsheets available.

Using the database

The database contains two main sections: the employer and employee information. Move to the employer screen and see the display. The buttons allow you to retrieve, save and delete employers from the database. Similarly the employee screen has buttons which allow you to retrieve, save and delete employees from the database.

Any information which is employee related (such as P60s) is saved with the employee options. Information which is employer related (such as a P35) is saved with the employer options.

Working with PAYE2000

Introduction

PAYE2012 is a computer system which helps employers and agent prepare payroll and end of year returns. PAYE2012 is not a substitute for the knowledge and skill of a payroll practitioner, it assists you with the routine tasks of data entry, transcribing figures from one schedule to another and calculating tax and national insurance.

What can it do?

PAYE2012 allows you to enter all the necessary information for an employer's payroll, it automatically calculates the tax and national insurance liability and allows you to print payslips, reports, P11, P32, P60, P35 and P45s. It also prepares an employer's end of year return for filing online.

PAYE2012 uses HMRC specifications for calculating tax and national insurance. As part of the accreditation process the calculations are checked and agreed to the nearest penny. If you enter all sources of income correctly then the tax and national insurance will be correct.

Opening the Payroll

A new Employer

After opening Excel, select File then Open and choose the PAYE2012 spreadsheet. This is the first screen you will see:

Figure 2

Payroll for the tax year 2011-12

Please select an option to go to the screen

Employer screen

Employee screen

Control panel

P11

P60

P35

Internet use

User ID

Password

This is the testing flag
If ticked you can only have one employer
and one employee.
Please contact the supplier for the
full version.

Database

Internet

Transfer folder

Transfer file in

Transfer P60 data in

Payelink

Calc irmark

Transfer file out

Screens

The buttons take you to the appropriate screens and buttons on these screens will guide you through the other options.

Select the employer button and move to the following screen:

The screenshot shows the 'Employers' screen in the PAYE2012 Excel spreadsheet. The title bar indicates it is in 'Compatibility Mode'. The ribbon includes Home, Insert, Page Layout, Formulas, Data, Review, View, and Developer. The spreadsheet content includes a title 'Payroll for the tax year 2011-12', instructions for employers, and a flowchart for navigating between screens (P32, P60, P35, P38). The flowchart starts with 'Go to Employee screen', leading to 'Prepare P32' and 'Go to P60'. 'Prepare P32' leads to 'Go to P32', which then leads to 'Prepare P60 for all employees'. 'Prepare P60 for all employees' leads to 'Prepare P35 Summary using P32 data (payroll only)'. 'Go to P60' leads to 'Prepare P35 Summary'. Both 'Prepare P35 Summary using P32 data (payroll only)' and 'Prepare P35 Summary' lead to 'Go to P35'. 'Go to P35' leads to 'Prepare end of year return (Internet file)' and 'Prepare P38 return (Internet file)'. 'Prepare end of year return (Internet file)' leads to 'Go to Warnings'. 'Prepare P38 return (Internet file)' leads to 'Go to Warnings'. There is also a 'Tick for amendment' checkbox next to 'Go to P35'.

Please remember to select the **Remove details** button before setting up a new employer.

You must complete and save at a minimum the following:

- Name
- Address
- HMRC office (3 digits)
- PAYE reference

If you are using the payroll:

- Whether employees are paid monthly or weekly, or any other frequency
- (if weekly) the first pay day of the tax year, usually the first Friday
- (if monthly) the start day of each month (usually 1)

Data can also be provided for the HMRC office, eligibility for small employer's relief, and departments within the employer.

Please select the **Retrieve employer** button to bring forward employer information from the previous tax year, and select the **Retrieve all employees** to bring forward each employee after you have brought forward the employer. This will automatically increment the latest tax code (if an "L" code) by a fixed amount, for 2011-12 this is 100.

Select the employee button on the first screen and move to the following screen:

The screenshot shows the PAYE2012 software interface, which is a spreadsheet application running in Microsoft Excel. The spreadsheet is titled "PAYE2012 [Compatibility Mode] - Microsoft Excel". The interface is in English and the spreadsheet is titled "PAYE2012 [Compatibility Mode] - Microsoft Excel".

The spreadsheet shows a form for entering employee details for the 2011-12 tax year. The form includes fields for Employer, Employee Name, Address, Date of Birth, Gender, National Insurance Number, and Works/Staff Number. There are also buttons for navigating between different parts of the form and for printing.

The interface is in English and the spreadsheet is titled "PAYE2012 [Compatibility Mode] - Microsoft Excel".

Please remember to select the Remove details button before setting up a new employee.

You must complete and save at a minimum the following:

- Forename
- Surname
- Address
- Date of birth
- Gender

And/or

- National Insurance number

If you are using the payroll:

- Starting period (usually 1) and the tax code
- Starting period (usually 1) and the NIC table letter

Data can also be provided for the joiners, leavers, directors, student loans, departments. Warning messages are shown in red, you need to remove the cause of the warning otherwise later processing may not work.

You can bring forward an individual employee from the previous year by selecting the Retrieve employee button.

End of year processing

Move to the P60 screen and the display is:

The screenshot shows the PAYE2012 software interface, which is a Microsoft Excel spreadsheet. The main window displays the 'P60 End of Year Certificate' form. The form is divided into several sections:

- Employee's details:** Includes fields for Surname, Forenames or initials, National Insurance number, and Works/payroll number.
- Pay and Income Tax details:** Includes fields for Pay (In previous employment(s), In this employment, Total for year) and Tax deducted (In previous employment(s), In this employment, Total for year). There are also fields for Employee's Widows & Orphans/Life Assurance contributions in this employment and Final tax code.
- National Insurance contributions in this employment:** Includes a table with columns for NIC, Earnings at the Lower Earnings Limit (LEL), Earnings above the LEL up to the Upper Earnings Limit (UEL), Earnings above the UEL, and Total of employee's and employer's contributions.

The interface also includes a toolbar with various icons for editing and printing, and a status bar at the bottom showing the current page and zoom level.

PAYE2012 will transfer end of year payroll information automatically to the P60. If you are not using the payroll you can enter the appropriate data.

At a minimum you need:

- NIC table letter
- Earnings at or up to LEL
- Earnings at or up to ET
- Earnings at or up to UAP
- Earnings at or up to UEL
- Total of NIC
- Employee's NI contributions

The above repeated for each table letter (up to 4, usually only one letter is required)

- The total of pay and tax
- The latest tax code

Data can also be provided on the P60 screen for:

- Statutory payments (SSP, SMP, SAP, SPP)
- Student loans

- Joiners and leavers

After entering the P60 information, print if required with the print buttons, return to the employee screen and save to the database.

After completing all employees' P60s return to the employer screen to prepare the P35. The program reads all P60s, summarises them and prepares the P35.

Please complete the P35 especially:

- The funding boxes, 7 on page 2 and 20 on page 3
- Any amount already paid in box 25 on page 3
- CIS figures in boxes 23 and 28 on page 3
- Any tax free incentive in box 26 on page 3 (unlikely)
- Tick boxes on page 4.

Please remember the incentive is tax free: don't forget to make the appropriate adjustments to the employer's own tax return.

Use the Prepare end of year return button to prepare the internet return. The program reads all the P60s and the P35 and prepares a file called "eoy_return". Then choose the Submit button to send the return to the Government Gateway and read the response.

Please note that in order for you to submit an end of year return with the internet, HMRC must know that you are entitled to do so. The employer or the agent must register with the Government Gateway.

More details are given later in this manual.

Keeping track of submissions

PAYE2012 automatically keeps track of internet submissions and responses (the replies to earlier submissions) in the database. Each time you prepare a return the employer's record in the database is updated. After the end of year return is processed by HMRC please return to the employer screen and select the button to record the success in the database.

You can review submissions and responses by clicking the "Read responses from the Database" button on the introductory screen.

Day to day payroll

The payroll contains sections for a large number of options which are required for HMRC acceptance tests, many of them are not used in normal day to day processing. The minimum requirements are as follows and can be reached from the employee screen. Please note that references to month also refer to week or any other pay period depending on the pay frequency selected on the employer screen.

Selecting the “What is paid” button on the employee screen leads to:

The screenshot shows the 'What is paid' screen for the tax year 2011-12. The spreadsheet is titled 'PAYE2012 [Compatibility Mode] - Microsoft Excel'. The main heading is 'Payroll for the tax year 2011-12'. Below this, there are several sections:

- Employer:** A text box for the employer's name, with a 'Back to employee screen' button.
- Please use this screen for employee's wages and salary details:** A section with a 'Work out net to gross' button.
- Name and address of employee:** Fields for Title, Forenames, and Surname, with a 'Net' and 'Gross' box.
- What is paid to employee:** A section with a note: 'Note: the same salary continues until you enter a new week/month number and amount.'
- Salary rate or Salary per month:** A table with columns for 'Number of hours', 'Rate per hour (£p)', 'Starting at month no.', 'Salary', 'Employee's Contribution to pension (as a % and as amount)', 'Pension deduction', 'Tick if pension tax deductible', 'Employer's Contribution to pension (as a % and as amount)', 'Pension deduction', and 'Tick if on strike'.

The table for 'Salary rate or Salary per month' has 8 rows. The first row is for 'Starting at month no. 1' with a salary of £ - and a pension deduction of £0.00. The subsequent rows are for months 2 through 8, with salaries of £ - and pension deductions of £0.00. The 'Tick if pension tax deductible' and 'Tick if on strike' boxes are all empty.

You must enter the starting month number, usually 1, and the basic salary for each period. Once you have entered the salary you do not have to enter another unless it changes. The month 1 salary is used for each subsequent month. If the salary changes, say in month 6, enter 6 and the new salary underneath the month 1 figures. The extra boxes to the right are for employee and employer pension contributions. The on strike tick box is used to restrict tax refunds while on strike.

Alternatively you can enter the number of hours and a rate per hour, the calculated salary will show in the Salary column. These details will also show on the payslip.

Lower down the screen you find the adjustments screen:

The screenshot displays a Microsoft Excel spreadsheet titled "PAYE2011 v03 [Compatibility Mode] - Microsoft Excel". The ribbon at the top includes tabs for Home, Insert, Page Layout, Formulas, Data, Review, View, and Developer. The "Developer" tab is currently active, showing options like Record Macro, Use Relative References, Macro Security, Insert, Design Mode, Run Dialog, Controls, Map Properties, Expansion Packs, Import, Export, Source, Refresh Data, and XML.

The spreadsheet content is as follows:

	A	B	C	D	E	F	G	H	I	J	K	L	M
78													
79													
80													
81													
82													
83													
84													
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103													
104													
105													

The status bar at the bottom indicates "Ready" and shows the current page as "What is paid" (page 11) out of a total of 100 pages. Other visible page numbers include P35 page 2, P35 page 3, P35 page 4, P35 continuation(1), Control panel, p11, p32, P60, and P45.

The description will be printed on the pay slip. The adjustment can be positive or negative and can be taxable or not and NICable or not. Each adjustment by default is for the starting month and every subsequent month, if it is only for the starting month then tick the right hand box.

Tax Codes

Selecting the tax code button on the employee screen leads to:

The screenshot shows the 'Employee screen' in the PAYE2011 v03 Excel spreadsheet. The window title is 'PAYE2011 v03 [Compatibility Mode] - Microsoft Excel'. The ribbon includes Home, Insert, Page Layout, Formulas, Data, Review, View, and Developer. The active sheet is 'Employees'.

Key fields and instructions on the screen include:

- Gender:** Required if no NINO. Input field with 'F' - female.
- National Insurance Number:** Input field with 'Enter NINO'.
- Works/Staff Number:** Input field with a tooltip 'Transfer data to P60 for this employee'.
- Department:** Dropdown menu with '(optional, used for payroll analysis)'.
- Employment start:** Input field.
- Employment end:** Input field.
- Deceased? (For P45):** Checkbox.
- Student Loan deduction:** Checkbox.
- Please enter the tax code details and the starting period:** Section header.
- Starting at month number:** Input field.
- Tax Code:** Input field.
- Tick if Week/ Month 1:** Checkbox.
- Most recently used information (after you have run a pay period):** Section header.
- Tax Code:** Input field.

The bottom of the window shows the 'Ready' status bar and the 'Employees' sheet tab.

Enter the starting month (usually 1) and the tax code and tick if it is a Week1/ Month1 basis. The “What is paid” convention is followed, once you have entered a code it is used for the starting month and all subsequent months unless you enter a new month and code underneath the first month. The separate boxes for Tax code and the tick box are updated after you run the payroll, they represent the most recently used information.

National Insurance codes and Directors and Starters

Selecting the NIC codes button on the employee screen leads to:

The screenshot shows the 'Employee screen' in the PAYE2011 v03 Excel spreadsheet. The interface includes a ribbon with tabs for Home, Insert, Page Layout, Formulas, Data, Review, and View. The 'Developer' tab is active, showing options like Record Macro, Use Relative References, Macro Security, Insert, Design Mode, View Code, Run Dialog, Map Properties, Import, Expansion Packs, Export, Source, Refresh Data, and XML.

The spreadsheet content is as follows:

Please enter the tax code details and the starting period:		
Starting at month number	Tax Code	Tick if Week/ Month 1
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

Most recently used information (after you have run a pay period)

Tax Code

☐ Tick if Week 1/Month 1

Please enter the NIC table letters:

Starting at month number	NI Contribution Table Letter	APP ?
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

Director

Tick here if director ☐

Date appointed

The bottom of the window shows the status bar with 'Ready' and a 100% zoom level. The sheet tabs at the bottom are: Startup, Employers, Employees, P35 page 1, P35 page 2, P35 page 3, P35 page 4, P35 continuation(1), and Control.

Enter the starting month (usually 1) and the NIC code. The “What is paid” convention is followed, once you have entered a code it is used for the starting month and all subsequent months unless you enter a new month and code underneath the first month.

Directors

Information about directors is included here, this affects the calculation of NIC.

New members of staff.

Information about the previous employment of new members of staff is included below, you can check the P45 data for tax already deducted in a previous employment.

In year movements

Move down the employee screen to see:

The screenshot shows the PAYE2012 software interface in Microsoft Excel. The window title is "PAYE2012 [Compatibility Mode] - Microsoft Excel". The ribbon includes Home, Insert, Page Layout, Formulas, Data, Review, and Developer. The formula bar shows "Payroll for the tax year " & taxyear".

The main area contains the following elements:

- Row 71: "of the year or when the NI table code changes)"
- Row 73: "Scottish Variable Rate" with a checkbox.
- Row 74: "(not used in 2011-12)"
- Row 76: "Please enter the details if new this year:"
- Row 77: "Tick here if new employee" with a checkbox and a black arrow pointing to it from the text below.
- Row 79: "First month in this employment" with a dropdown menu.
- Rows 80-98: A series of orange rectangular input fields.
- Row 84: A checkbox and a button labeled "Check P45 data".
- Row 88: A button labeled "Prepare P45 (1A) for the internet".
- Row 89: A button labeled "Prepare P46 for the internet".
- Row 90: A button labeled "Go to P45".
- Row 91: A button labeled "Prepare P45 (3) for the internet".
- Row 92: A button labeled "Prepare P46 pennot for the internet".
- Row 93: A button labeled "Submit in year movement".

The bottom status bar shows "Ready" and "100%". The taskbar at the bottom includes "Startup", "Employers", "Employees", "P35 page 1", "P35 page 2", "P35 page 3", "P35 page 4", "P35 continuation(1)", and "Control".

And tick the box to get the next screen:

New employees will either bring a P45 or will sign a P46. Enter the appropriate information for the employee or, lower down, the P46 information.

Select the necessary Prepare button for the internet return (either the P45 (3) or the P46) and then the Submit button.

Leavers

You need to select the Prepare the P45 (1A) for the internet button and then Go to the P45 screen and the following screens to print the P45.

NOTE: The P45s can be printed on plain A4 stationery following HMRC guidelines.

The Control Panel

Selecting the Control Panel button on the employee screen leads to:

Payroll for the tax year 2011-12

Employer (Please enter the name here)

Please use this screen to control payroll processing

Name and address of employee

Title

Forenames

Surname

Which month do you want to work out pay?

Start End

1 01/04/2011 30/04/2011

Please select an option:

Work out pay for this period only

Remove p11 data for this period only

Work out all pay up to and including this period

Remove all p11 data up to and including this period

Prepare payslips and the payroll summary report for all employees

Please select the period for the payroll (only employees with this period will be processed)

monthly

You must first select a pay period with the up and down arrows and then the button to calculate pay for this period or all periods from the start of the year up to the selected period. The payroll process first removes any pay details previously calculated and recalculates the pay.

The button “Prepare payslips and the payroll summary report for all employees” works out the pay for the selected period, prepares a report and optionally prints the payslips for all employees. Please remember to save the current employee first if you have not already done so. If you have a mixture of weekly and monthly employees you can use the new dropdown to select the appropriate category.

Payslips

The payslips are designed to be printed on special A4 stationery avail window. One payslip is printer per page, the page is folded in two and the employee’s address is visible through the window. The stationery is referred to as Mastermailers, reference MAILPAD or MAILPADF. The latter has a postal franking band and could be posted.

QMS Ltd and its directors and staff do not have any financial interest in Econoprint.

A section of the payroll report is as follows:

Microsoft Excel - PAYE2008 v03

File Edit View Insert Format Tools Data Window Help

goal

Print the payroll summary

Go to Control panel

Payroll for the tax year 2007-08

Employer: new co 2

Tax Month 1: 01/04/2007 to 30/04/2007

Department	Employee	Gross	Pension ee	Pension er	NIC ee	NIC er	NIC total	Tax	Statutory
	another employee	1,000.00	0.00	0.00	62.15	72.32	134.47	161.53	0.00
	new employee	2,000.00	0.00	0.00	172.15	200.32	372.47	399.79	0.00
Total		3,000.00	0.00	0.00	234.30	272.64	506.94	561.32	0.00
Grand Total		3,000.00	0.00	0.00	234.30	272.64	506.94	561.32	0.00

Ready

The report shows department subtotals if appropriate.

Payroll and the End of year

Move to the employer screen:

Payroll for the tax year 2011-12

Please use this screen for employers

Open employer from database | Save employer to database | Remove employer and employee details from all screens | Remove employer from database | Print employer information | Retrieve employer from last year | Retrieve all employees from last year in this year | Update tax code for all employees (10% increase)

Name and address of employer

Name (Please enter the name here)

Address (Please enter the address here)

Country

Postcode

HMRC Office & PAYE reference /

Contracted out pension scheme ECON

Your reference

For employer's use

Accounts office reference

Select the button for:

Go to Employee screen

Prepare P32

Go to P32

Prepare P60 for all employees

Prepare P35 Summary using P32 data (payroll only)

Go to P35

Prepare end of year return (Internet file)

Prepare P38 return (Internet file)

Go to Warnings

Tick for amendment

Select the left hand arrowed sequence to prepare the following:

- the P32 (note this can be done at any time during the year to produce information about payments due to HMRC;
- the P60s for all employees
- the P35

Agents and employers must ensure that they submit accurate information in an internet return. All the P60 details and the P35 summary must be valid.

If you are claiming the tax free incentive for internet filing remember to adjust the employer's accounting profit appropriately when determining the profit for tax purposes. The incentive is tax free!

The EOY service is available before 6 April; however it will be interrupted during the change in tax year period, please check with HMRC.

Advice for P60s

This is particularly applicable if you are using the software to prepare and submit the EOY return and using information from last year. If you are using the software for day to day payroll you will already have done many of these tasks.

End of year users (ie users who have not used the day to day payroll) start by retrieving each employer from last year and saving them, there is no need to retrieve the employee information from last year as the standing information will be available automatically. Open up each employee on the employee screen, make any changes to the standing information and enter the financial information on the P60 screen. Please do not include any CIS payments as employees' earnings on the P60. You can exclude employees from the return with a tick box at the bottom of the employee screen.

Please check especially the NINO and tax code; these are items which HMRC is fussy about. NINOs must be AA111111B where the AA cannot be "TN" for temporary. The B is a letter. There must be at least one NI table letter and earnings information on the P60.

Advice for P35s

Please make sure the HMRC office and PAYE reference on the employer screen are correct. The office is the first 3 digits and can change if a tax office is closed or employers are transferred to another office. Please also select a payment frequency, usually monthly or weekly.

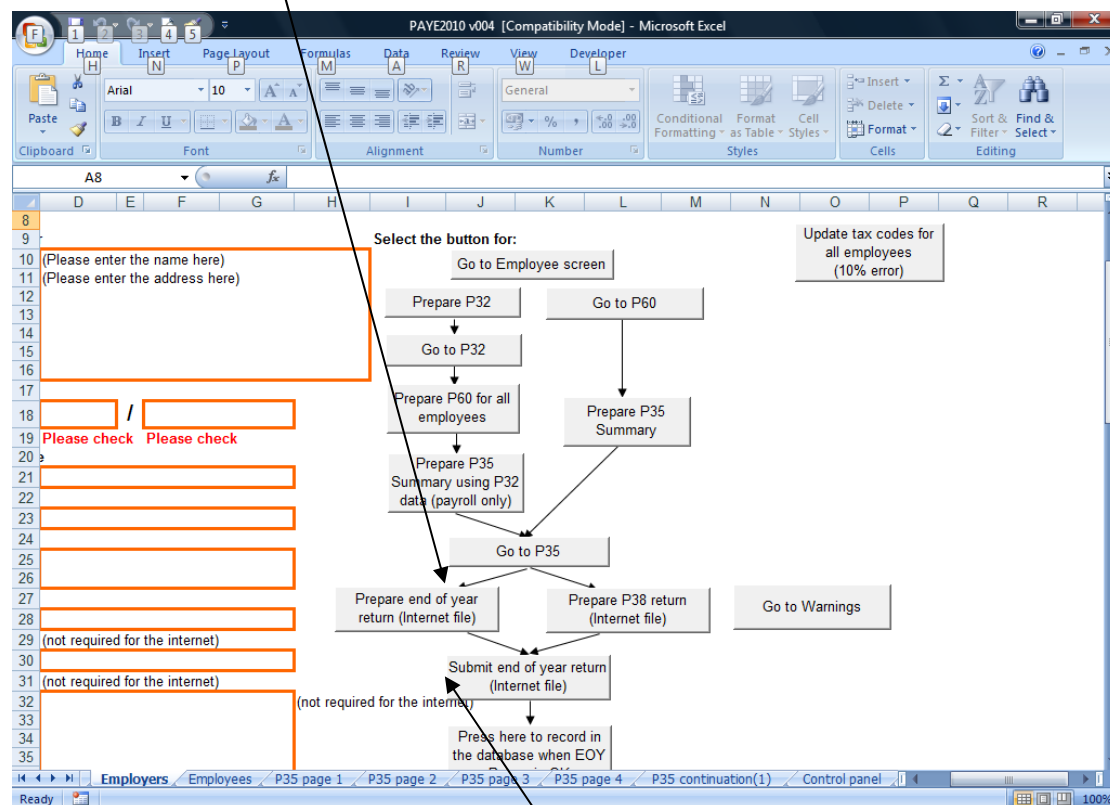
Please prepare the P35 information using the appropriate option (see overleaf). You will need to make some extra entries. At a minimum you will need to enter any NICs and tax already paid in box 25 on page 3 of the P35. If you are entitled to claim the any tax free incentive enter this in box 26. If you are not using the complete payroll and are recovering SSP, please check the calculated entry in box 12. This is usually calculated on a monthly basis in a complete payroll.

You will need to check the tick boxes on page 4 of the P35. After making any changes please save the employer information, this will save any alterations to the P35 screens.

Preparing the EOY return

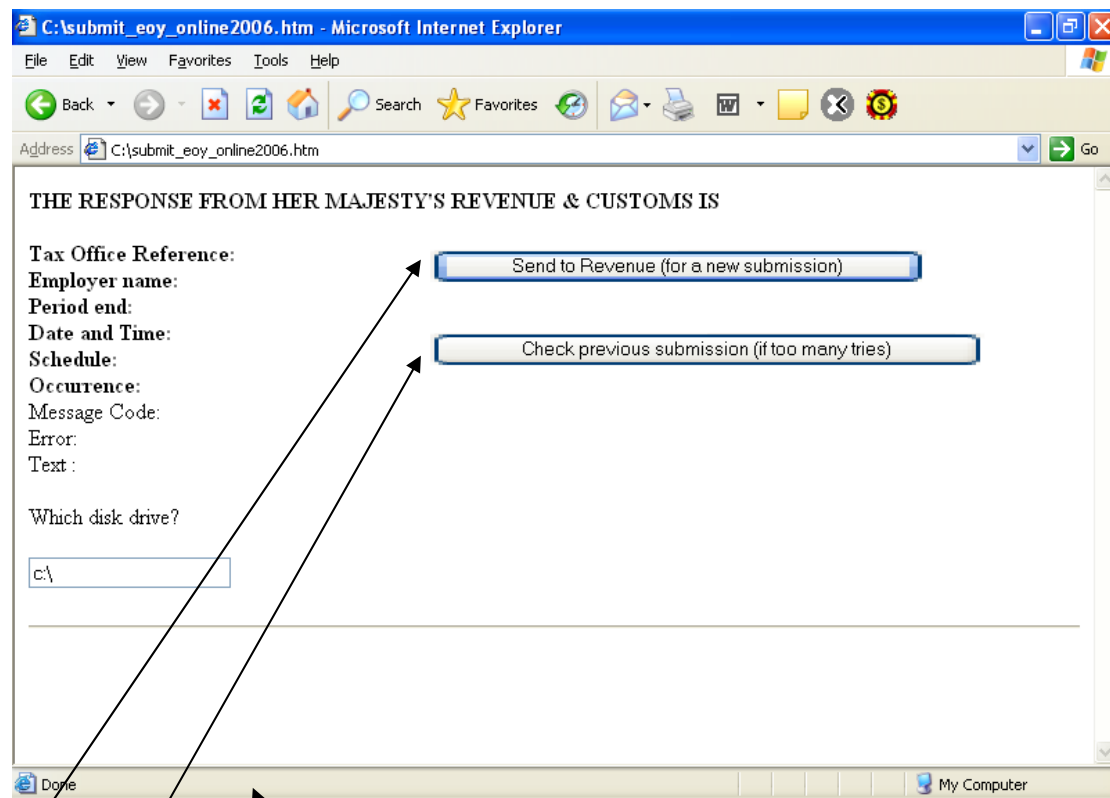
Complete payroll users follow the left hand path of P32/P60/P35. End of year users follow the right hand path.

Select the option to prepare the EOY return. You will be prompted for the user id and password and the location of the temporary file (usually the C:\My Documents folder). The software reads the database for each employee and prepares the electronic P14s and summary P35. The software may detect problems such as an invalid NINO and will prompt you. You will have to correct any errors otherwise HMRC will reject the return.



After you have prepared the return select this option to submit it.

The submit option opens Internet Explorer and our submit program and displays the following:



Choose this option to submit the return. There will be a pause and you will see a message about reading the Gateway at the bottom of the screen. Depending on the Gateway's response you may get a warning about slow running, select No to continue.

We try 10 times to read the Gateway. If there is no response we stop.

If there was no response you should try again with this option. If the Gateway is very busy you may have to try again after some time.

Note for older versions of Excel: you may not be able to see the screen above. Please start Internet Explorer and open the "submit_eoy_online2012" program and then select the "Send to Revenue" button.

Sundry notes and details

You can access other sections of the payroll from the buttons on employee screen. The following describes information on the various screens.

Different pay periods

If different employees have different pay periods e.g. weekly and monthly and work for the same employer you will need to work out pay for each employee in turn, not all together. This will prepare the P11, please remember to save the employee information to the database. Return to the employer screen and choose the “P32” option to prepare the P32 for the employer.

Director (previously employee) appointed during the year

HMRC recommends that a new P11 be started. The old P11 will have a leaving date; the new P11 will have details of earnings in the previous job (i.e. prior to becoming a director). You will need to distinguish the name of the employee (e.g. by adding “(Director)” to the name). You will prepare two P60s at the end of the year. The first will show the tax, earnings and NI prior to becoming a director. The second will show the cumulative tax and earnings and also show the director’s NI.

Director ceasing to be a director during the year but continuing as a paid employee

HMRC recommends that a new P11 be started. The situation is the reverse of the above.

Submitting returns by the Internet

HMRC recommends that both the electronic P35 and accompanying P14s be submitted together, the “Original Complete Submission” method. We follow this method. We also include all P14s in an uncompressed form; the compressed form is primarily for employers who need to submit large numbers of P14s. There is an overhead for the Revenue as the compressed information has to be uncompressed before it is validated.

Holiday pay

We calculate holiday pay following HMRC’s examples for weekly paid employees. In particular we use Method B for calculating NICs, this uses the whole sum based on the number of weeks it represents. We follow the suggested option number 1 (apply the 3-weekly lower and upper earnings limits and earnings threshold to the total payment and round the resulting NICs figures to the nearest penny, rounding down exact amounts of $\frac{1}{2}p$, in the normal way). Note that the revised earnings threshold (for NIC) must be obtained from the annual value and is not just a simple multiple of the weekly value. The lower and upper earnings limits are multiples of the weekly values.

Statutory pay – SMP, SAP, SPP

The amount of statutory pay depends on average earnings prior to the period of statutory payment. The payroll software calculates the average based on the payroll history using the previous 8 weeks employment record. There may be situations where the average cannot be calculated, for example where there is an incomplete history or some of the payments were in an earlier year. Remember that average earnings can affect the amount of SMP in the first 6 and subsequent weeks. You may need to calculate average pay separately and enter the average figure on the appropriate screen (SMP, SAP, SPP).

If you are backdating a pay rise which affects the calculation of average earnings don't forget to re-calculate the average. This does not overwrite SMP which has already been paid. However, SMP still to be paid (and recovered) will be increased to take account of any past underpayment.

Employer's departments

You have the option to specify departments. Please add a department to the list on the employer's screen. When you add an employee you can select a department. The payroll will be summarised by department enabling you to prepare the appropriate account entries for book-keeping purposes. If you don't use departments the payroll report will show an overall total.

Pension contributions

The payroll allows you to make straightforward pension contributions either as a lump sum or on a percentage basis. These can be ticked as tax deductible or not. More complicated scenarios such as when an employee makes standard contributions to a pension scheme and also makes Additional Voluntary Contributions are also possible. In this case you should indicate the standard contribution next to the salary entry box and lower down the screen include the AVC as a negative adjustment to pay with an appropriate description. Both contributions may or may not be deductible for tax and both will appear on the payslip.

Paying Statutory Sick Pay (SSP) and cut off day for payments

SSP is included in the appropriate weekly payslip for weekly paid employment but only up to a certain day of the week. For example, if someone is paid on Friday then the days of sickness will be notified typically up to and including Thursday immediately before the Friday. You must enter the day of the week, in this example Thursday. The selected day can be the same as the pay day. Any sick days not included in the first week's pay will be included in the following week's pay.

SSP is included in monthly payslips but only up to a certain number of days before the end of the month. This can be zero or you can choose a number such as 5 days, i.e. SSP for sickness in the last 5 days will not be included in the current month but in the next month.

Sickness periods are entered lower down the SSP screen on the left hand side. The payroll program will calculate PIWs, waiting days and entitlement to sickness. You may need to enter the average weekly salary if there is insufficient payroll history to calculate automatically.

You can select a different pattern of Qualifying days, the default is Monday to Friday.

Information brought forward

A First day of PIW		Waiting	<input type="checkbox"/> 1
B Date SSP1 change-over form issued		days in PIW	<input type="checkbox"/> 2
C Last day of PIW		with you	<input type="checkbox"/> 3
Weeks notified on SSP1L			
Linking letter			

Periods of Incapacity for Work (PIW)

Sicknesses		PIW		Tick if not entitled	Avg weekly including 1B	Pattern of Qualifying Days (if different from Monday to Friday or the standard)						
Start date	End date	Start date	End date			Sun	Mon	Tue	Wed	Thu	Fri	
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Earnings orders

You must provide the following information. All orders require:

- Start date
- End date (if appropriate)
- Date of issue (used to prioritise different orders)
- Date of receipt (used to prioritise different orders)

Priority and non priority AEOs and DEOs need:

- Initial amount
- Amount in previous year (if appropriate)
- The protected amount (may be 0)
- The normal deduction